

Adopted	Rejected
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COMMITTEE REPORT

YES:	20
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1610, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 2, between lines 34 and 35, begin a new paragraph and insert:
- 2 "SECTION 2. [EFFECTIVE UPON PASSAGE] (a) The
- 3 definitions in IC 6-1.1-1 apply throughout this SECTION and
- 4 SECTION 3 of this act.
- 5 (b) A religious institution may file an application under
- 6 IC 6-1.1-11 before May 11, 2005, for exemption of one (1) or more
- 7 parcels of real property for property taxes first due and payable in
- 8 2001 and 2002 if:
- 9 (1) the religious institution did not file an application under
- 10 IC 6-1.1-11 for exemption of the real property with respect to
- 11 property taxes first due and payable in 2001 or 2002;
- 12 (2) the religious institution acquired the real property after
- 13 December 31, 1998; and
- 14 (3) the real property was exempt from property taxes for
- 15 property taxes first due and payable in 2000.

1 (c) If a religious institution files an exemption application under
2 subsection (b):

3 (1) the exemption application is subject to review and action
4 by:

5 (A) the county property tax assessment board of appeals;
6 and

7 (B) the department of local government finance; and

8 (2) the exemption determination made under subdivision (1)
9 is subject to appeal;

10 in the same manner that would have applied if an application for
11 exemption had been timely filed in 2000 and 2001.

12 (d) If an exemption application filed under subsection (b) is
13 approved, the religious institution may file a claim under
14 IC 6-1.1-26-1 with the county auditor for a refund for any payment
15 of property taxes first due and payable in 2001 and for any
16 payment of property taxes first due and payable in 2002, including
17 any paid interest and penalties, with respect to the exempt
18 property.

19 (e) Upon receiving a claim for a refund filed under subsection
20 (d), the county auditor shall determine whether the claim is correct.
21 If the county auditor determines that the claim is correct, the
22 auditor shall, without an appropriation being required, issue a
23 warrant to the claimant payable from the county general fund for
24 the amount of the refund due the claimant. Interest is not payable
25 on the refund.

26 (f) If an exemption application filed under subsection (b) is
27 approved, the county auditor shall forgive the interest and
28 penalties charged to the religious institution for the exempt
29 property in 2001 and 2002 to the extent of the approved
30 exemptions.

31 (g) This SECTION expires January 1, 2006.

32 SECTION 3. [EFFECTIVE UPON PASSAGE] (a) A religious
33 institution may file an application under IC 6-1.1-11 before August
34 1, 2005, for exemption of one (1) or more parcels of real property
35 for property taxes first due and payable in 2001, 2002, 2003, 2004,
36 and 2005 if:

37 (1) the religious institution did not file an application under
38 IC 6-1.1-11 for exemption of the real property with respect to

property taxes first due and payable in 2001, 2002, 2003, 2004, or 2005;

(2) the religious institution acquired the real property after December 31, 1999, for charitable or religious purposes;

(3) it is determined that the real property is exempt or would have been exempt from property taxes for property taxes first due and payable after December 31, 1999; and

(4) the religious institution:

(A) has occupied the real property for the years described in subdivision (1); and

(B) has used the real property for its religious or charitable purposes in the years described in subdivision (1).

(b) If a religious institution files an exemption application under subsection (a):

(1) the exemption application is subject to review and action by:

(A) the county property tax assessment board of appeals; and

(B) the department of local government finance; and

(2) the exemption determination made under subdivision (1) is subject to appeal;

in the same manner that would have applied if an application for exemption had been timely filed in 2000, 2001, 2002, 2003, and 2004.

(c) The religious institution may file a claim under IC 6-1.1-26-1 with the county auditor for a refund for any payment of property taxes first due and payable in 2001, 2002, 2003, 2004, and 2005, including any paid interest and penalties, with respect to the exempt property if:

(1) an exemption application filed under subsection (a) is approved; and

(2) the religious institution has paid any property taxes in 2001, 2002, 2003, 2004, and 2005 attributable to the exempt property.

(d) Upon receiving a claim for a refund filed under subsection (c), the county auditor shall determine whether the claim is correct. If the county auditor determines that the claim is correct, the auditor shall, without an appropriation being required, issue a

1 warrant to the claimant payable from the county general fund for
2 the amount of the refund due the claimant. Interest is not payable
3 on the refund.

4 (e) If:

5 (1) the religious institution incurred property tax liabilities in
6 any combination of 2001, 2002, 2003, 2004, or 2005 because of
7 the failure to properly apply for a property tax exemption for
8 the religious institution's real property described in subsection
9 (a); and

10 (2) an exemption application filed under subsection (a) is
11 approved;

12 the county treasurer of the county in which the real property is
13 located shall forgive the property taxes, penalties, and interest
14 charged to the religious institution for the exempt property in any
15 combination of 2001, 2002, 2003, 2004, or 2005.

16 (f) This SECTION expires January 1, 2006."

17 Renumber all SECTIONS consecutively.

 (Reference is to HB 1610 as introduced.)

and when so amended that said bill do pass.

Representative Espich